



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

46 Sheridan 0885 Westby K-12 Schools

0819 Westby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	734,448.06	724,746.06	0.00	9,702.00	0.00	0.00
221X Improvement of Instruction Services	2,207.39	2,207.39	0.00	0.00	0.00	0.00
222X Educational Media Services	79,659.94	79,659.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,787.93	143,787.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,950.69	53,950.69	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	78,528.40	78,528.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	210,610.66	92,160.66	0.00	118,450.00	0.00	0.00
31XX Food Services	89,194.46	89,194.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,368.30	31,368.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,902.13	73,902.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	290,803.82	0.00	0.00	290,803.82	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	215,712.63	0.00	0.00	215,712.63	0.00	0.00
Totals	2,004,174.41	1,369,505.96	0.00	634,668.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,004,174.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0819 Westby K-12 Schools	Indirect/Direct	0.00 / 1,369,505.96		0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0819 Westby K-12 Schools	0.0107	0.0084	0.0079	0.0074	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0819 Westby K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0819 Westby K-12 Schools	0.0107	0.0084	0.0079	0.0074	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0819 Westby K-12 Schools				0.65%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0885 Westby K-12 Schools	Your Preliminary Rate by School System (SS) is:	0.65%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

46 Sheridan 0887 Medicine Lake K-12 Schools

0822 Medicine Lake K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,450,988.28	1,364,958.99	0.00	86,029.29	0.00	0.00
21XX Support Services - Students	3,393.15	3,393.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,640.67	16,640.67	0.00	0.00	0.00	0.00
222X Educational Media Services	34,002.80	34,002.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,506.40	93,506.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,087.17	3,087.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,390.53	4,708.34	65,682.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	271,373.86	247,066.64	0.00	24,307.22	0.00	0.00
27XX Student Transportation Services	297,977.26	203,372.26	0.00	94,605.00	0.00	0.00
31XX Food Services	125,262.52	125,262.52	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,162.88	15,162.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,803.83	10,803.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,200.56	48,200.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	303,731.96	0.00	0.00	303,731.96	0.00	0.00
Totals	2,744,521.87	2,170,166.21	65,682.19	508,673.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,744,521.87					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0822 Medicine Lake K-12 Schools	Indirect/Direct	65,682.19 / 2,170,166.21	3.03%		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0822 Medicine Lake K-12 Schools	0.0251	0.0253	0.0260	0.0261	3.03%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0822 Medicine Lake K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0822 Medicine Lake K-12 Schools	0.0251	0.0253	0.0260	0.0261	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	0822 Medicine Lake K-12 Schools				2.52%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
	0887 Medicine Lake K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.52%	
		This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

46 Sheridan 0891 Plentywood K-12 Schools

0828 Plentywood K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,550,827.04	2,550,827.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	74,740.59	74,740.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,116.16	18,116.16	0.00	0.00	0.00	0.00
222X Educational Media Services	101,359.85	101,359.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	305,435.54	305,435.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	245,223.10	245,223.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,043.76	18,500.94	83,542.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	346,721.48	323,694.91	0.00	23,026.57	0.00	0.00
27XX Student Transportation Services	303,436.13	303,436.13	0.00	0.00	0.00	0.00
31XX Food Services	293,353.10	293,353.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65,427.00	65,427.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	176,416.83	154,547.72	0.00	21,869.11	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	85,532.82	0.00	0.00	85,532.82	0.00	0.00
Totals	4,668,633.40	4,454,662.08	83,542.82	130,428.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,668,633.40					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

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LE 0828 Plentywood K-12 Schools		Indirect/Direct	83,542.82 / 4,454,662.08	1.88%				
Line B Preliminary Indirect Cost Rates			LE	2013	2014	2015	2016	2017
			0828 Plentywood K-12 Schools	0.0111	0.0112	0.0116	0.0118	1.88%
Line C Approved Indirect Cost Rates			LE	2013	2014	2015	2016	2017
			0828 Plentywood K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2013	2014	2015	2016	2017
			0828 Plentywood K-12 Schools	0.0111	0.0112	0.0116	0.0118	
Line E Five Year Average with 5% Discount			LE				2017	LE Reclaasified Rate
			0828 Plentywood K-12 Schools				1.23%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
0891 Plentywood K-12 Schools		Your Preliminary Rate by School System (SS) is:				1.23%		
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